

1 AN ACT concerning monuments and memorials.

2 Be it enacted by the People of the State of Illinois,
3 represented in the General Assembly:

4 Section 5. The Illinois Municipal Code is amended by
5 changing Sections 11-116-1, 11-116-2, and 11-116-3 and by
6 adding Sections 11-116-0.01, 11-116-1.1, 11-116-5, and
7 11-116-6 as follows:

8 (65 ILCS 5/11-116-0.01 new)

9 Sec. 11-116-0.01. Short title. This Division may be cited
10 as the Veterans' Memorial Buildings, Monuments, and Memorials
11 Law.

12 (65 ILCS 5/11-116-1) (from Ch. 24, par. 11-116-1)

13 Sec. 11-116-1. Erection; tax levy. Subject to the
14 provisions of this Division 116, a municipality with a
15 population of less than 100,000 may erect or acquire, equip,
16 maintain, and operate buildings, monuments, or memorials, in
17 honor of its soldiers, and sailors, and veterans of military
18 services or in honor of any one or more of its notable or
19 distinguished persons. The buildings may include facilities
20 for civic and public purposes as defined in Section
21 11-116-1.1 of this Code.

22 To defray the cost to the municipality of acquiring land
23 and of constructing and maintaining such a monument or
24 memorial the municipality may levy a direct tax of not more
25 than .01% of the value, as equalized or assessed by the
26 Department of Revenue, of all taxable property within the
27 corporate limits of the municipality. To defray the cost to
28 the municipality of maintaining and operating buildings for
29 the purposes of this Division the municipality may levy a
30 direct tax of not more than 0.25%. This tax shall be in

1 addition to the taxes now or hereafter authorized by law to
2 be levied and collected by the municipality and shall be in
3 addition to the amount authorized to be levied for general
4 purposes as provided by Section 8-3-1.

5 The foregoing limitation upon tax rate may be increased
6 or decreased according to the referendum provisions of the
7 General Revenue Law of Illinois.

8 (Source: P.A. 81-1509.)

9 (65 ILCS 5/11-116-1.1 new)

10 Sec. 11-116-1.1. Definition. In this Article, "civic and
11 public purposes" include, but are not limited to, the
12 governmental functions of any unit of local government, any
13 school district, any community college district, any public
14 building commission, the State of Illinois, any State agency,
15 any agency of the federal government, and any not-for profit
16 community organizations, including, but not limited to,
17 theaters; museums; historical, genealogical, an other
18 libraries; service clubs; youth activity centers; Boy
19 Scouting and Girl Scouting; adult and youth farm
20 organizations and extension services; chambers of commerce;
21 organizations that promote economic development and tourism;
22 voluntary health organizations; and organizations for
23 cultural and entertainment pursuits. A municipality must
24 provide facilities for use by veterans' organizations and
25 posts and their auxiliaries. The veterans' facilities must
26 be rent-free.

27 (65 ILCS 5/11-116-2) (from Ch. 24, par. 11-116-2)

28 Sec. 11-116-2. Referendum. When the petition specified
29 in this Division 116 is filed with the municipal clerk of a
30 municipality specified in this Division 116, the question of
31 erecting or acquiring a building, monument, or memorial shall
32 be certified by the clerk and submitted to the electors of

1 the municipality. The question shall be in substantially the
2 following form:

3 -----

4 Shall a (building, monument, or
5 memorial) ~~monument-(or-memorial~~
6 be erected or acquired in honor YES
7 of (insert for whom to be
8 erected) by (insert -----
9 name of the municipality) at a cost
10 to the municipality paid from moneys NO
11 authorized by this referendum
12 not to exceed \$....?

13 -----

14 If a majority of those voting on the question vote yes,
15 the corporate authorities shall have the building, monument,
16 or memorial erected and, if necessary, shall levy and
17 collect, in the same manner as other general taxes are levied
18 and collected, a tax sufficient to raise the amount specified
19 in the petition.

20 (Source: P.A. 81-1489.)

21 (65 ILCS 5/11-116-3) (from Ch. 24, par. 11-116-3)

22 Sec. 11-116-3. Petition. The petition referred to in
23 Section 11-116-2 ~~11-116-3~~ shall be signed by not less than
24 100 electors of the municipality in which the specified
25 question is to be voted upon. The petition shall state the
26 specific purpose for which the proposed building, monument,
27 or memorial is to be erected or acquired, whether in honor of
28 the soldiers, and sailors, and veterans of military service
29 ~~of-the-municipality~~ or in honor of any one or more ~~of--its~~
30 notable and distinguished persons, and shall specify the
31 amount of the municipality's money to be expended for the
32 acquisition or erection of the proposed building, monument,
33 or memorial. The cost to the municipality of the building,

1 monument, or memorial, however, shall not exceed the amount
2 authorized by referendum.

3 (Source: P.A. 76-1234.)

4 (65 ILCS 5/11-116-5 new)

5 Sec. 11-116-5. Acquisition and lease of land or
6 buildings. Upon approval of the question of erecting or
7 acquiring a building, monument, or memorial, the municipality
8 may acquire, singly or jointly with another unit of local
9 government or not-for-profit community organization, by gift,
10 purchase, or otherwise (except by condemnation) land,
11 buildings, or both, or any interest in land or buildings, and
12 may improve or arrange for the improvement of the land or
13 buildings.

14 If any municipality owns or possesses land or buildings
15 for the purposes of this Division, the municipality may lease
16 the land or buildings to a governmental, not-for-profit, or
17 proprietary entity for a period not to exceed 99 years;
18 provided that the net revenue is applied to the costs of
19 constructing, equipping, maintaining, or operating the
20 building, monument, or memorial. Properties leased to
21 proprietary entities are subject to taxation.

22 For the purposes of this Division, the municipality has
23 the power to seek and receive (i) loans, grants, rental or
24 lease revenues, or other moneys from the federal government,
25 the State, or a unit of local government and (ii) grants from
26 philanthropic and corporate foundations or other entities and
27 voluntary contributions and subscriptions from individuals
28 and organizations.

29 (65 ILCS 5/11-116-6 new)

30 Sec. 11-116-6. Applicable laws; exercise of municipal
31 powers.

32 (a) The Intergovernmental Cooperation Act and other laws

1 concerning intergovernmental agreements apply to this
2 Division.

3 (b) Nothing in the this Division limits the exercise of
4 any municipal power existing before the effective date of
5 this amendatory Act of the 92nd General Assembly or any power
6 granted to a municipality on or after the effective date of
7 this amendatory Act of the 92nd General Assembly.

8 Section 10. The Property Tax Code is amended by changing
9 Section 15-60 as follows:

10 (35 ILCS 200/15-60)

11 Sec. 15-60. Taxing district property. All property
12 belonging to any county or municipality used exclusively for
13 the maintenance of the poor is exempt, as is all property
14 owned by a taxing district that is being held for future
15 expansion or development, except if (i) leased by the taxing
16 district to lessees for use for other than public purposes or
17 (ii) leased by a municipality to a proprietary entity under
18 Section 11-116-5 of the Illinois Municipal Code.

19 Also exempt are:

20 (a) all swamp or overflowed lands belonging to any
21 county;

22 (b) all public buildings belonging to any county,
23 township, or municipality, with the ground on which the
24 buildings are erected;

25 (c) all property owned by any municipality located
26 within its incorporated limits. Any such property leased by
27 a municipality shall remain exempt, and the leasehold
28 interest of the lessee shall be assessed under Section 9-195
29 of this Act, (i) for a lease entered into on or after January
30 1, 1994, unless the lease expressly provides that this
31 exemption shall not apply; (ii) for a lease entered into on
32 or after the effective date of Public Act 87-1280 and before

1 January 1, 1994, unless the lease expressly provides that
2 this exemption shall not apply or unless evidence other than
3 the lease itself substantiates the intent of the parties to
4 the lease that this exemption shall not apply; and (iii) for
5 a lease entered into before the effective date of Public Act
6 87-1280, if the terms of the lease do not bind the lessee to
7 pay the taxes on the leased property or if, notwithstanding
8 the terms of the lease, the municipality has filed or
9 hereafter files a timely exemption petition or complaint with
10 respect to property consisting of or including the leased
11 property for an assessment year which includes part or all of
12 the first 12 months of the lease period. The foregoing
13 clause (iii) added by Public Act 87-1280 shall not operate to
14 exempt property for any assessment year as to which no timely
15 exemption petition or complaint has been filed by the
16 municipality or as to which an administrative or court
17 decision denying exemption has become final and
18 nonappealable. For each assessment year or portion thereof
19 that property is made exempt by operation of the foregoing
20 clause (iii), whether such year or portion is before or after
21 the effective date of Public Act 87-1280, the leasehold
22 interest of the lessee shall, if necessary, be considered
23 omitted property for purposes of this Act;

24 (d) all property owned by any municipality located
25 outside its incorporated limits but within the same county
26 when used as a tuberculosis sanitarium, farm colony in
27 connection with a house of correction, or nursery, garden, or
28 farm, or for the growing of shrubs, trees, flowers,
29 vegetables, and plants for use in beautifying, maintaining,
30 and operating playgrounds, parks, parkways, public grounds,
31 buildings, and institutions owned or controlled by the
32 municipality; and

33 (e) all property owned by a township and operated as
34 senior citizen housing under Sections 35-50 through 35-50.6

1 of the Township Code.

2 All property owned by any municipality outside of its
3 corporate limits is exempt if used exclusively for municipal
4 or public purposes.

5 For purposes of this Section, "municipality" means a
6 municipality, as defined in Section 1-1-2 of the Illinois
7 Municipal Code.

8 (Source: P.A. 89-165, eff. 1-1-96; 90-176, eff. 1-1-98.)

9 Section 99. Effective date. This Act takes effect upon
10 becoming law.